

In re: : Case No.: 19-24527-TPA  
: :  
Michael K. Herron : Chapter: 11  
: :  
Debtor(s). :  
: Date: 8/19/2021  
: Time: 10:00

**PROCEEDING MEMO**

**MATTER** #374 Motion to Dismiss Case for Failure to Timely File Tax Return  
#385 Resp. by Debtor

**APPEARANCES:**

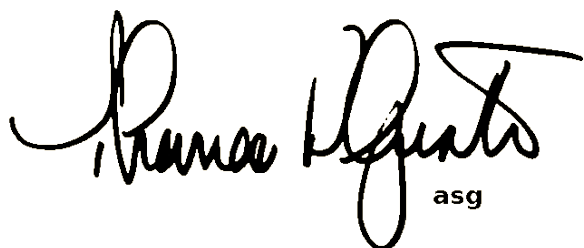
Debtor: Aurelius P. Robleto + Debtor  
Trustee: Norma Hildenbrand  
IRS: Jill Locnikar

**NOTES:**

Locnikar: Large post-petition liability owed, roughly \$15,000 was paid toward that. \$170,000 liability, post-petition, offered to extend an offer of 6 months to make those payments. Sale proceeds attach to the liens. We are bound by the plan. There was about \$100,000 of the post petition taxes had nothing to do with the sale.

Robleto: These taxes arose from the capital gains taxes from the 363 sales. Would like to use the sale proceeds. (10:45)

**OUTCOME:** On or before September 1, 2021, Counsel to resolve issues with IRS and file Stipulation. Continued hearing scheduled on 9/2/2021 at 10:00 AM., Debtor to personally appear. Text Order to be issued.

  
asg